ITA 36 of 2005

Hon'ble M.M.Ghildiyal, J.

Hon'ble B.S. Verma, J.

Heard Sri Pitanber Maulekhi, learned Standing Counsel. None for the respondent.

Counsel for the appellant has submitted that the controversy raised by means of this appeal has already been settled by this Court on 21st February 2006 in Income Tax Appeal No. 38 of 2006 (Commissioner of Income Tax vs. Sri C.L. Kapoor), as such, the present appeal may also be disposed of on the same terms and observations expressed in the aforesaid judgment.

In view of the aforesaid statement the present appeal is also disposed of on the same terms and observations made in Income Tax Appeal no. 38 of 2006 (Commissioner of Income tax vs. Sri C.L. Kapoor), delivered on 21st February 2006.

(B.S.V., J.) **(M.M.G.,J.)**

27.04.2006:

NCM: